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September 24, 2007

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

RECORDATION NO. **17028-F**

SEP 24 '07 - 8 00 AM

SURFACE TRANSPORTATION BOARD

Salt Lake City
201 South Main Street
Salt Lake City, UT 84111
(801) 533-0066

Re: Refinancing of 1990 BNSF Railway Company
Leveraged Lease Financing of Equipment (BN 1990-D)

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two original copies of the Memorandum of Amended and Restated Equipment Description (BN 1990-D), dated as of September 26, 2007, between Wilmington Trust Company, not in its individual capacity but solely as owner trustee, as lessor (the "*Lessor*"), and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), as lessee (the "*Lessee*"), a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents.

The enclosed document relates to the Equipment Lease Agreement (BN 1990-D), dated as of September 14, 1990, between BNSF Railway Company (formerly known as Burlington Northern Railroad Company), as lessee (the "*Lessee*") and Wilmington Trust Company, as Owner Trustee, as Lessor, which was recorded (or a memorandum of which was recorded) with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on September 27, 1990 at 12:05 P.M. under recordation number 17028.

The names and addresses of the parties to the enclosed document are as follows:

Lessee: BNSF Railway Company
2500 Lou Menk Drive
Fort Worth, Texas 76131-2828

Lessor: Wilmington Trust Company
Rodney Square North
1100 North Market Street
Wilmington, Delaware 19890-0001
Attention: Corporate Trust Administration (BN 1990-D)

Law Offices of
CHAPMAN AND CUTLER LLP

The equipment covered as of the date hereof by the aforesaid Memorandum of Amended and Restated Equipment Description consists of 229 Gondola Cars and 186 Covered Hopper Cars bearing the road numbers and the BNSF or BN reporting marks, all as specifically described in Exhibit A attached hereto.

A short summary of the document to appear in the index follows:

Memorandum of Amended and Restated Equipment Description (BN 1990-D).

A fee of thirty-five dollars (\$35.00) is enclosed. Please time and date stamp the enclosed copy of the enclosed document along with the extra copy of this letter as proof of filing and recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Board for recordation to:

Robert Alvord
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, DC 20036

If you have any questions or need further information, please do not hesitate to contact the undersigned (312-845-2991).

Sincerely,

CHAPMAN AND CUTLER LLP

By Michael D. Robson
Michael D. Robson

MDR:pka
Enclosures

EXHIBIT A

1990-D

Equipment Description:
Number of Units.
Model:

186

Covered Hopper Cars

Old Reporting Mark
and Road Numbers

New Reporting Mark
and Road Numbers

BN 488000
through
BN 488194

BNSF 488000
through
BNSF 488194

Casualties

Old Reporting Mark
and Road Numbers

New Reporting Mark
and Road Numbers

BN 488015
BN 488023
BN 488028
BN 488038
BN 488102
BN 488134
BN 488147
BN 488162
BN 488168

BNSF 488015
BNSF 488023
BNSF 488028
BNSF 488038
BNSF 488102
BNSF 488134
BNSF 488147
BNSF 488162
BNSF 488168

EXHIBIT A

Equipment Description:
Number of Units.
Model:

229
Gondola Cars

1990-D

Old Reporting Mark and Road Numbers

New Reporting Mark and Road Numbers

BN	533401	BNSF	669100
BN	533402	BNSF	665000
through		through	
BN	533635	BNSF	665233
BN	533636	BNSF	669101
BN	533637	BNSF	665234
through		through	
BN	533640	BNSF	665237

Casualties

Old Reporting Mark and Road Numbers

New Reporting Mark and Road Numbers

BN	533402	BNSF	665000
BN	533411	BNSF	665009
BN	533413	BNSF	665011
BN	533415	BNSF	665013
BN	533433	BNSF	665031
BN	533448	BNSF	665044
BN	533484	BNSF	665082
BN	533507	BNSF	665105
BN	533542	BNSF	665140
BN	533560	BNSF	665158
BN	533590	BNSF	665188

RECORDATION NO.

17028 - F

FILED

SEP 24 2007

8 00 AM

**MEMORANDUM OF AMENDED AND RESTATED EQUIPMENT DESCRIPTION
(BN 1990-D)**

SURFACE TRANSPORTATION BOARD

Memorandum of Amended and Restated Equipment Description (BN 1990-D) effective as of September 26, 2007, by and between Wilmington Trust Company, a Delaware banking corporation, not in its individual capacity, but solely as Owner Trustee, as Lessor ("*Lessor*"), and BNSF Railway Company (formerly known as Burlington Northern Railroad Company), a Delaware corporation, as Lessee ("*Lessee*").

WITNESSETH:

1. The undersigned have entered into an Equipment Lease Agreement (BN 1990-D), dated as of September 14, 1990 (as amended, supplemented or modified, the "*Lease*"), whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from the Lessor certain railroad equipment.

2. The Lease (or a memorandum thereof) was recorded with the Interstate Commerce Commission (as predecessor to the Surface Transportation Board) on September 27, 1990 at 12:05 P.M. under recordation number 17028 pursuant to Section 11303 of Title 49 of the United States Code (now known as Section 11301 of Title 49 of the United States Code).

3. The undersigned now desire to amend and restate the description of all railroad equipment currently subject to the Lease (the "*Equipment*"), the reporting marks and the road numbers of said Equipment. In connection therewith, attached hereto as Exhibit A is a true, correct and complete description of the Equipment and the reporting marks and road numbers of such Equipment as of the date hereof. Said Exhibit A shall amend and restate, effective as of the date first set forth hereinabove, all prior schedules, exhibits or other documents containing a description of the units of railroad equipment subject to the Lease and the reporting marks and the road numbers of said equipment.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

WILMINGTON TRUST COMPANY, not in its individual capacity, but solely as Owner Trustee

By

Name:

Title:


JAMES P. LAWLER
Vice President

Executed on this 11th day of September, 2007.

BNSF RAILWAY COMPANY

By

Name: Todd J. Bailey

Title: Director-Finance

Executed on this ____ day of September, 2007.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

WILMINGTON TRUST COMPANY, not in its
individual capacity, but solely as Owner
Trustee

By _____
Name:
Title:

Executed on this ____ day of September, 2007.

BNSF RAILWAY COMPANY

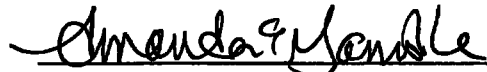
By TJ Bailey
Name: Todd J. Bailey
Title: Director-Finance

Executed on this 14th day of September, 2007.

STATE OF DELAWARE)
) SS.:
COUNTY OF NEW CASTLE)

On this, the 11 day of September, 2007, before me, a Notary Public in and for said County and State, personally appeared James P. Lawler, who being by me duly sworn, says that (s)he is the Vice President of WILMINGTON TRUST COMPANY, that said instrument was signed on September 4, 2007 on behalf of said banking corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said banking corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.


Name: AMANDA E. GAMBLE
Notary Public - State of Delaware
My Commission Expires: May 15, 2011
Residing in _____

(SEAL)

STATE OF TEXAS)
) SS.:
COUNTY OF TARRANT)

On this, the ____ day of September, 2007, before me, a Notary Public in and for said County and State, personally appeared Todd J. Bailey, who being by me duly sworn, says that he is the Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed on September ____, 2007, on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

(SEAL)

STATE OF DELAWARE)
)
COUNTY OF NEW CASTLE) SS.:

On this, the _____ day of September, 2007, before me, a Notary Public in and for said County and State, personally appeared _____, who being by me duly sworn, says that (s)he is the _____ of WILMINGTON TRUST COMPANY, that said instrument was signed on September ____, 2007 on behalf of said banking corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said banking corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

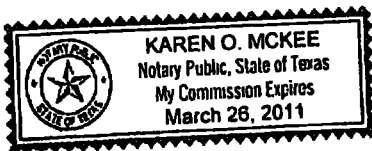
Name:
Notary Public
My Commission Expires:
Residing in _____

(SEAL)

STATE OF TEXAS)
)
COUNTY OF TARRANT) SS:

On this, the 14th day of September, 2007, before me, a Notary Public in and for said County and State, personally appeared Todd J. Bailey, who being by me duly sworn, says that he is the Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed on September 14, 2007, on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Karen O. McKee
Name: Karen O. McKee
Notary Public
My Commission Expires: 3-26-2011
Residing in Tarrant County

(SEAL)

EXHIBIT A

1990-D

Equipment Description:
Number of Units:
Model:

186

Covered Hopper Cars

Old Reporting Mark
and Road Numbers

BN 466000
through
BN 466194

New Reporting Mark
and Road Numbers

BNSF 466000
through
BNSF 466194

Casualties

Old Reporting Mark
and Road Numbers

BN 466015
BN 466023
BN 466028
BN 466036
BN 466102
BN 466134
BN 466147
BN 466162
BN 466166

New Reporting Mark
and Road Numbers

BNSF 466015
BNSF 466023
BNSF 466028
BNSF 466036
BNSF 466102
BNSF 466134
BNSF 466147
BNSF 466162
BNSF 466166

EXHIBIT A

Equipment Description:
Number of Units.
Model:

229
Gondola Cars

1990-D

Old Reporting Mark and Road Numbers

New Reporting Mark and Road Numbers

BN	533401	BNSF	669100
BN	533402	BNSF	665000
through		through	
BN	533635	BNSF	665233
BN	533636	BNSF	669101
BN	533637	BNSF	665234
through		through	
BN	533640	BNSF	665237

Casualties

Old Reporting Mark and Road Numbers


New Reporting Mark and Road Numbers

BN	533402	BNSF	665000
BN	533411	BNSF	665009
BN	533413	BNSF	665011
BN	533415	BNSF	665013
BN	533433	BNSF	665031
BN	533446	BNSF	665044
BN	533464	BNSF	665082
BN	533507	BNSF	665105
BN	533542	BNSF	665140
BN	533560	BNSF	665158
BN	533590	BNSF	665188

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 9/24/07



Robert W. Alvord